



## INFOCARD ELANBiz Import Procedures from the UE

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The import system in Mexico is complex and consists of laws and regulations in various fields. The importer or distributor is usually a reliable source to verify and comply with the requirements, although the European exporter must ensure that their products comply with the regulations prior to shipment to prevent economic damage.

### Import Regimes

The usual ways of importing in Mexico are:

#### Definitive Regimes

- **Definitive Import:** those goods that came from abroad and enter the country to remain here indefinitely fall under this regime.

#### Temporary Regimes

- **To return abroad unchanged:** it means that the good will return abroad without any change. It depends on the type of good and the time it will remain in the country. They can go from periods of one month (trailer goods), six months (packaging of goods, some vehicles, and samples), one year (goods for conventions and events) or ten years (containers, airplanes, etc.). For household goods and vehicles owned by temporary residents, the goods will stay as long as the owner does.<sup>1</sup>

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<sup>1</sup> The details can be consulted in the article 106 of the Customs Law and the article 152 of the Regulations on the Customs Law.



**To manufacture, processing or repair in maquila or export programs:** to make these imports, maquilas and companies must be within export programs authorized by the Ministry of Economy. This will allow importing goods and then returning them abroad after their use in a process of production, processing or repair, as well as those goods to return in the same state. In some cases, the goods are subject to payment of the general

- import tax and the countervailing duty, which is only applicable if necessary.<sup>2</sup> The goods imported under this regime must be returned abroad or used for another customs procedure at their corresponding time, according to the type of merchandise.<sup>3</sup>

### Other Regimes

- **Preparation, transformation or repairing in a fiscal area:** it is used when national or foreign goods enter this type of areas for preparation, transformation of repairing and then returned abroad or exported. These goods are subject to payment of the general import tax and the applicable countervailing duties, which must be determined at the time of allocating the goods to this regime. The goods under this regime can't be removed from the fiscal area if not for their return abroad or exportation. For legal effects, the national goods shall be deemed to be exported when intended for preparation, transformations or reparation in a fiscal area. When there are resulting goods from the processes of preparation, transformation or repairing, the general import tax will be applied in cases specified in the article 63-A of the Customs Law. Machinery and equipment can be introduced in the fiscal area for the purposes of preparation, transformation or repairing as long as the general import tax is paid, and all the non-tariff regulations and restrictions are met.<sup>4</sup>

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<sup>2</sup> The cases in which the goods are subjects to payment of general import tax and the countervailing duty can be consulted in the Article 63-A of the Customs Law.

[http://www.diputados.gob.mx/LeyesBiblio/pdf/12\\_291214.pdf](http://www.diputados.gob.mx/LeyesBiblio/pdf/12_291214.pdf)

<sup>3</sup> The information on the periods of the merchandise's stay in the country and the details on the temporary regime for preparation, transformations or repairing is available in the articles 108 to 112 of the Customs Law and the Chapter 4.3 of the General Rules on Foreign Trade 2015.

<sup>4</sup> The cases in which the goods must pay the general import tax and the countervailing duties can be consulted in the article 63-A of the Customs Law.

On the general topic, there is more information available in the Articles 14, 14-A and 135 of the Customs Law and the rule 4.7.1 of the General Rules on Foreign Trade 2015



**Fiscal Warehouse:** the goods are stored in General Bonded Warehouses. It is necessary to determine the taxes and countervailing duties corresponding to the goods before entering the warehouses. This regime allows postponing the election of a specific regime. In this manner, individuals can keep their goods stored as long as they maintain the corresponding storage contract and pay for the service. The goods can be partially or totally removed for their importing once the general tax import and the countervailing duties generated since the good entered the country are paid. The goods can also be returned abroad through domestic traffic and can be traded in the warehouse. Additionally, the establishment of warehouses can be authorized for duty free zones, temporary international expositions of goods or to undergo the process of

- assembly and manufacture of vehicles. There are goods that can't be allocated under this regime.<sup>5</sup>

### Transit of Goods

- **International Transit:** It is the movement of goods under fiscal control from one national custom office to another.<sup>6</sup> It is international when the office of entry sends the goods coming from abroad to the exit office and reaches national territory with overseas destination. It is also international when national or nationalized merchandise is moved in foreign territory to re-enter the country. There are only a few authorized customs offices to process the customs clearance of goods under this regime. Carriers must follow specific routes. There are goods which can't be carried through international traffic on national territory.<sup>7</sup>
- **Internal Transit for Importation:** it is the transport of goods under fiscal control from a national customs office to another for its importing. This regime can be promoted by importers or through customs agent or representative. It is necessary to make the motion of internal transit; provisionally determining contributions that

<sup>5</sup> More details are available on the articles 119, 120 and 123 of the Customs Law, Rules 4.5.8, 4.5.18 and 4.5.26 of the General Rules on Foreign Trade 2015

<sup>6</sup> Official Site of the Tax Administrations Service (SAT) consulted August 18 of 2015: [http://www.sat.gob.mx/aduanas/importando\\_exportando/regimenes/Paginas/transito\\_internacional.aspx](http://www.sat.gob.mx/aduanas/importando_exportando/regimenes/Paginas/transito_internacional.aspx)

<sup>7</sup> The details on international Transit can be consulted don the articles 124 and 130 of the Customs Law and the annexes 15, 16 and 17 of the General Rules on Foreign Trade 2015.



apply according to the General Import Law and the countervailing duties. Likewise, documentation must be submitted to demonstrate the compliance with regulations

- and non-tariff restrictions. Before activating the automatic selection mechanism at the customs office, contributions must be paid and up to date since the entry of goods into the country. The transfer of the goods shall be carried out using the services of companies listed in the register of transport companies.<sup>8</sup>
- **Internal transit import and export of goods transported by rail in containers, trailers and semitrailers:** in these cases, the broker should write under the motion, the number of packages and the commercial description, quantity and value of the goods. In case of an automated mechanism, determined by the customs inspection at the customs office of transit start, the tax will collate numbers, seals containers and trailers, semitrailers, etc. and the information will be sent to the office of arrival, in order for them to make corresponding recognition. The concessionaire of rail receiving the goods must present within 24 hours the motion that protects the transit of goods to the office of arrival. Customs start offices may conduct inspections on the commodity if risks are detected in health, animal or plant health, the environment or national security. The internal transit must be made within the maximum terms of transfer set out in Annex 15 of the Rules on Foreign Trade 2015. If the goods fail to reach the customs office of arrival within the prescribed period, contributions and countervailing duties determined as provisional, they shall be considered as definitive. If, due to unforeseen circumstances, the goods could not arrive within the time limits, the carrier or broker must provide written notification to the customs authorities explaining the causes of the untimely arrival of the goods.<sup>9</sup>

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<sup>8</sup>The record corresponds to the one indicated in article 189 of the Regulations of the Customs Law. The details can be consulted in articles 124, 125, 127 and 128 of the Customs Law and rules 4.6.5 and 4.6.7 of the General Rules on Foreign Trade 2015.

<sup>9</sup>The details can be consulted in articles 124, 125, 127 and 128 of the Customs Law and rules 4.6.5 and 4.6.7 of the General Rules on Foreign Trade 2015.



## Documents Required by Mexican Customs

The range of documents required by the Mexican customs includes<sup>10</sup>:

- **Invoice or equivalent document:** is the document that contains the information regarding the value and other data relating the marketing of goods.
- **Bill of Landing:** The packing list, guide or other transport documents.
- **Compliance with no-tariff restrictions document:** the documents that prove the compliance with the non-tariff imports regulations and restrictions.
- **Certificate of Origin:** the document that determines the origin and source of the goods.
- **Warranty:** digital document stating the warranty made in the customs security accounting that Article 84-A of the Customs Law mentioned, only when the declared value is lower than the estimated price established by the Ministry of Finance and Credit Public.<sup>11</sup>
- **Information for individual identification of merchandise:** "In the event that the goods can be identified individually such as: information on the serial numbers, parts, make, model, or, failing that, the technical or commercial specifications necessary to identify the goods and distinguish them from other similar, only when such data exists. " In the case of transshipments, provisions of Art. 39 of the Customs Law must be followed.

## Authorizations, certifications and inspections required

- **Technical Regulations, Mexican Official Standards (NOM):** They are the "requirements, specifications, guidelines or characteristics that can be used consistently to ensure that materials, products, processes and services are fit for the purpose for which they were made"<sup>12</sup>. They are compulsory and vary according to the customs tariff number of the product. The most common NOM are the general labeling of products (NOM-050-SCFI-2004), safety specifications of electrical products (NOM-003-SCFI-2001), business information on food and soft drinks (NOM-051- SCFI / SSA1-2010) safety specifications of electronic products (NOM-001-SCFI-1993), labeling of alcoholic beverages (NOM-142-

<sup>10</sup> For more information consult articles 34, 36 and 36-A of the Customs Law.

<sup>11</sup> Verified by the official site of the Tax Administration Service (SAT) at August 18: [http://www.sat.gob.mx/aduanas/importando\\_exportando/guia\\_importacion/Paginas/documentos\\_que\\_deben\\_presentarse\\_en\\_importacion.aspx](http://www.sat.gob.mx/aduanas/importando_exportando/guia_importacion/Paginas/documentos_que_deben_presentarse_en_importacion.aspx)

<sup>12</sup> "NOM's y NMX" Secretariat of Economy



SSA1-1995), among others. To be certified that the goods meet the required NOM, you should contact the relevant Certification Body.

- **Non-Tariff Restrictions:** You need to check if these apply for the tariff number of the product aimed to be imported. This information is available on systems like SIAVI (Tariff Information System via the Internet).

## Which taxes do the imports pay?

The imported products must pay the following taxes:

- **General Import Tax (IGI)**<sup>13</sup>: Corresponds to the tariff item that is imported and can be different depending on the good: ad valorem (expressed as a percentage of the customs value of the goods), specific (expressed in monetary terms per unit of measure) or mixed (mix between ad valorem and specific).  
"The general import tax which shall be in accordance with the tariff item of the imported goods, according to the tariff of the Law of the General Imports and Exports, or the Table Staging of Mexico scheduled in any free trade agreement, the customs value of the goods imported under the terms set out in Articles 64-78 of the Customs Law."<sup>14</sup>.

Note that products originated in the EU enjoy tariff preferences envisaged in the Trade Agreement with Mexico and apply zero tariffs for most products.<sup>15</sup>

- **Value Added Tax (IVA):** is calculated at a rate of 16% on the value used for the purposes of general import tax, plus what is paid of IGI and other contributions that must be paid because of the import.
- **Tax on New Automobiles (ISAN):** Those required to pay this tax are all individuals and companies importing the cars permanently into the country and are different people to the manufacturer, assembler, or authorized dealer in the field of vehicle dealership. The

<sup>13</sup> [http://www.sat.gob.mx/aduanas/importando\\_exportando/guia\\_importacion/Paginas/contribuciones\\_que\\_puedan\\_causarse\\_con\\_importacion.aspx](http://www.sat.gob.mx/aduanas/importando_exportando/guia_importacion/Paginas/contribuciones_que_puedan_causarse_con_importacion.aspx)

<sup>14</sup> Article 12 of the Law on Foreign Trade and on the General Import and Export Tax and Mexico's Free Trade Agreements

<sup>15</sup> For more information consult Ficha ElanBiz: Trade Agreement UE - Mexico



amount of tax is calculated by applying the rate established in Article 3 of the Federal Law on Car Tax, as appropriate.

- **Special Tax on Production and Services (IEPS):** This tax is due when importing certain goods and is determined by applying different rates, as shown below:

<b>Alcoholic Beverages and Beer</b>	
With an alcohol content up to 14° G.L.	26.5%
With an alcohol content of more than 14° and up to 20° G.L.	30%
With an alcohol content of more than 20° G.L.	53%
Alcohol, denatured alcohol and no-crystallize honey	50%
Tobaccos: Cigars ( <i>In addition to this fee a fee of \$ 0.35 will be paid per cigarette sold or imported</i> )	160%
Processed tobacco: cigars and other tobaccos ( <i>In addition to this fee, a fee of \$ 0.35 will be paid per cigarette sold or imported</i> )	160%
Tobacco: Cigars and hand-crafted tobacco rolls. ( <i>An additional \$.35 fee per cigarette will be charged to imported and sold cigarettes</i> )	30.4%
Diesel Gas	The rate specified in Article 2-A and 2-B of the IEPS for that month The rate specified in Article 2-A and 2-B of the IEPS for that month
Energy drinks and concentrates, powders and syrups for making energy drinks	25%
Flavored drinks	\$ 1.0 per liter, in the case of concentrates, powders, syrups, essences or flavor extracts, the tax is calculated taking into account the number of gallons that can be prepared according to the manufacturer's specifications.

Compiled with information from the official website of the SAT accessed on August 18, 2015 en [http://www.sat.gob.mx/aduanas/importando\\_exportando/guia\\_importacion/Paginas/contribuciones\\_que\\_puedan\\_causarse\\_con\\_importacion.aspx](http://www.sat.gob.mx/aduanas/importando_exportando/guia_importacion/Paginas/contribuciones_que_puedan_causarse_con_importacion.aspx)



Some services also cause the payment of the IEPS, to review it in detail you can consult the Articles 1 and 2 of the IEPS.

- **Custom Processing Fees (DTA):** This tax is caused by using the customs declaration or corresponding document in terms of the Customs Law. The amount to be paid each semester is updated in the Federal Law.
- **Storage duty:** "fees shall be paid for the storage of goods stored in the customs bonded warehouses, after expiry of the periods set out in Article 41 of the Federal Law. Daily fees for the rights to storage in bonded warehouses, storage of goods at customs, are those established in Article 42 of the Federal Law."<sup>16</sup>

### Import procedure of samples without commercial value

Commercial samples of insignificant value or no commercial value are considered:

- All items that can only be used for demonstration of the goods or take orders. The sample is a sample collection.
- The unit price should not exceed 1 dollar and in the case of toys up to 50 dollars.
- They should be marked clearly visible, legible and in permanent ink or also broken so that they are disqualified for sale or any other use different samples.
- Should not be contained in packaging for sale unless it is marked, broken or punctured.
- Should not be presented in powder or liquid dosage forms.
- Classify in tariff item 9801.00.01, so it does not require the presentation of permits or payment of duty.

You can perform the import on the following ways:

- **As an international passenger:**
  - On your baggage stating that they are samples in compliance with the characteristics mentioned above or goods for personal use (clothes, shoes,

<sup>16</sup> Verified at the official site of the Tax Administration Service (SAT) at August 18: [http://www.sat.gob.mx/aduanas/importando\\_exportando/guia\\_importacion/Paginas/contribuciones\\_que\\_puedan\\_causarse\\_con\\_importacion.aspx](http://www.sat.gob.mx/aduanas/importando_exportando/guia_importacion/Paginas/contribuciones_que_puedan_causarse_con_importacion.aspx)





toiletries, etc.) or according to the duration of the trip, two photographic cameras or video cameras, a PDA, computer equipment, books and magazines, among others outlined in the Rule on Foreign Commerce 3.2.2.

- As a franchise, if not listed or as a surplus luggage, they can travel provided that the value of the goods does not exceed 300 dollars if it is a road trip, or 500 dollars if traveling by air. Under this arrangement alcoholic beverages or processed tobacco can't be imported
  - You should declare the goods and pay taxes in the form No. 46 - Payment of contributions to foreign trade.
  - The goods that must comply with import permits can't be imported under this assumption and to import a customs broker should be hired.
  
- **As an importer:**
  - The services of a customs broker should be hired.
  - Verify that the goods meet all the requirements to be considered samples. In case requirements are not satisfied, they should be classified under tariff item corresponding to them and meet import formalities that apply.
  
- **Temporary importation of samples**
  - Is possible when it comes to samples to verify compliance with safety standards of international character as long as the importer provided free written authorization with the following information:
    - Description
    - Tariff classification of goods.
    - Description of the analysis or test that will be submitted.
    - Name, corporate name, legal address and RFC laboratory carrying out the analysis or laboratory test.
    - The samples temporarily imported should be returned abroad or destroyed within six months.



## Relevant Links

- [Tariff of the Law on General Import and Export Tax](#) where you can consult tariffs, restrictions, preferential tariffs and quotas for each tariff.
- [Secretariat of Economy – Mexican Standards Catalog](#) where you can consult all NOM, NMX y NRF
- [Secretariat of Economy – Tariff Information System via Internet \(SIAMI\)](#) where you can consult tariffs and applicable requirements as well as statistics for each tariff.
- [General Rules on Foreign Trade 2015](#)
- [Federal Law on the Taxes for New Cars](#)
- [Customs Law](#)
- [Regulations of the Customs Law](#)



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